

Syllabus

Course Overview

In this course, you will look at human service program revenue sources and assess budgeting strategies and expense allocations associated with the management of human services organizations. In particular, you will explore the complexities of financial and budget management in for-profit, nonprofit, and government organizations. You will also examine issues related to voluntarism, hiring, salaries, compensation and benefits, technology upgrades, and operational requirement assessments.

The textbooks for this course look at concepts and complexities of financial management and trends in revenues and expenditures in for-profit, nonprofit, health care, and government organizations (Finkler, Smith, & Calabrese, 2020) and at some of the unique specifics to government organizations at all levels: federal, state, county, and city or municipality (Miller, 2012). Each source explores budgeting and finance perspectives and technical requirements from a different perspective. One text looks at budget concepts for a range of different kinds of human service organizations. The other looks more at the historical roots, theories, and practical concepts of government budgeting and how the roles of citizens, policies, and social implications shape budgeting practice for human service delivery.

The library research articles you will study for this course provide additional insights related to each week's topic in a way that will help you consider practical applications and concepts for implementation of theoretical ideas. Each article explores concepts related to budgeting and social implications in specific areas of government, nonprofit, health care, and for-profit human service delivery.

Through the course discussions and assignments, you will be looking through a lens that moves from theoretical concepts into practical applications. You will explore the budget cycle from initial planning through evaluation and annual budget presentations. The concepts from the course discussions and media presentations will provide perspectives about the role of citizen participation, budget spreadsheets, activity evaluation, short-term and long-range planning, financial analysis, and management control systems. You will have opportunities to compare and contrast how human service delivery in nonprofit human service programs differs from government programs, as well as for-profit health care programs. Finally, you will look at the integration of programs that cross all sectors of government, nonprofit, and for-profit agencies for optimal service delivery to target populations.

In the final project, you will integrate concepts from the other unit assignments into an analysis of financial health and future planning, starting with general concepts about theory and practice for nonprofit, for-profit (such as health care), and government-based human service organizations and moving into specific applications for a specific selected organization. The elements of the assignment are designed to allow you to look at trends in revenues and expenditures, analyze important issues associated with funding for human service organizations,

demonstrate understanding about complexities and unique methods involved in providing funding to human service organizations, and apply institutional budget planning and implementation strategies and techniques to financial decision making.

Program Journey

Click **Human Services Program Journey** to view a useful map that will guide you throughout your program. This map gives you an overview of all the steps required to complete your degree and outlines the resources that will support you along the way.

Identity Profile

Throughout your program, you will be strengthening your identity as a human services professional. Click **Identity Profile** to view a special interactive tool that has been designed for you to document your progress. This profile, which will appear in courses throughout your program, is a dedicated space for you to journal your growth and personal effectiveness as a professional. It will also provide opportunities for you to share your progress and accomplishments with your peers.

External Professional Standard Alignments

The competencies in this course are aligned to the following external standards, as noted below:

External Professional Standard Alignments		
Course Competency	Council for Standards in Human Services (Master's Degree in Human Services)	National Organization for Human Services (What Is Human Services?)
Competency 1. Explain the trends in revenues and expenditures in for-profit, nonprofit, and government organizations.	12.1, 12.6, 16.1, 16.4.	1.
Competency 2. Analyze issues associated with funding human service organizations.	12.1, 12.6, 16.1, 16.4.	5.

Course Competency	Council for Standards in Human Services (Master's Degree in Human Services)	National Organization for Human Services (What Is Human Services?)
Competency 3. Analyze the complexities and unique methods involved in providing financial aid to human service organizations.	12.5, 12.6, 16.3.	2,3,4.
Competency 4. Apply institutional budget planning and implementation strategies and techniques to financial decision making.	16.1, 16.3, 16.4.	5.
Competency 5. Communicate in a manner that is scholarly, professional, and respectful of the diversity, dignity, and integrity of others, consistent with expectations for members of the human services profession.	12.5.	6.

References

- Council for Standards in Human Service Education. (n.d.). Retrieved from <http://www.cshse.org/standards.html>
- Finkler, S. A., Smith, D. L., & Calabrese, T. D. (2020). *Financial management for public, health, and not-for-profit organizations* (6th ed.). Thousand Oaks, CA: Sage.
- Miller, G. J. (2012). *Government budgeting and financial management in practice: Logics to make sense of ambiguity*. Boca Raton, FL: CRC Press.

National Organization of Human Services. (n.d.). Retrieved from http://www.nationalhumanservices.org/index.php?option=com_content&view=article&id=88:what-is-human-services?&catid=19:site-content&Itemid=89

Course Competencies

(Read Only)

To successfully complete this course, you will be expected to:

- 1 Explain the trends in revenues and expenditures in for-profit, nonprofit, and government organizations.
- 2 Analyze issues associated with funding human service organizations.
- 3 Analyze the complexities and unique methods involved in providing financial aid to human service organizations.
- 4 Apply institutional budget planning and implementation strategies and techniques to financial decision making.
- 5 Communicate in a manner that is scholarly, professional, and respectful of the diversity, dignity, and integrity of others, consistent with expectations for members of the human services profession.

Course Prerequisites

There are no prerequisites for this course.

Syllabus >> Course Materials

Required

The materials listed below are required to complete the learning activities in this course.

Integrated Materials

Many of your required books are available via the VitalSource Bookshelf link in the courseroom, located in your Course Tools. Registered learners in a Resource Kit program can access these materials using the courseroom link on the Friday before the course start date. Some materials are available only in hard-copy format or by using an access code. For these materials, you will receive an email with further instructions for access. Visit the [Course Materials](#) page on Campus for more information.

Book

Library

The following required readings are provided in the Capella University Library or linked directly in this course. To find specific readings by journal or book title, use [Journal and Book Locator](#). Refer to the [Journal and Book Locator library guide](#) to learn how to use this tool.

- Blodgett, M. S., & Melconian, L. (2012). [Health-care nonprofits: Enhancing governance and public trust](#). *Business and Society Review*, 117(2), 197–219.
- Collum, T., Menachemi, N., Kilgore, M., & Weech-Maldonado, R. (2014). [Management involvement on the board of directors and hospital financial performance](#). *Journal of Healthcare Management*, 59(6), 429–445.
- Eschenfelder, B. (2011). [Funder-initiated integration: Partnership challenges and strategies](#). *Nonprofit Management and Leadership*, 21(3), 273–288.
- Faulk, L. (2014). [Overcoming the cause of failure and the role of issue salience: Toward a comprehensive theory for nonprofit activity and competition in a three-sector economy](#). *Nonprofit Policy Forum*, 5(2), 335–365.
- Intindola, M. L., Weisinger, J. Y., & Lahr, D. C. (2016). [Multisector team collaboration at the child advocacy center](#). *Journal of Nonprofit Education and Leadership*, 6(4), 384–395.
- Kucher, J. H. (2012). [Social enterprise as a means to reduce public sector deficits](#). *Journal of Entrepreneurship and Public Policy*, 1(2), 147–158.
- Lautermann, C. (2013). [The ambiguities of \(social\) value creation: Towards an extended understanding of entrepreneurial value creation for society](#). *Social Enterprise Journal*, 9(2), 184–202.
- Martello, M., Watson, J. G., & Fischer, M. J. (2016). [Implementing a balanced scorecard in a not-for-profit organization](#). *Journal of Business and Economic Research*, 14(3), 61–74.
- Martin-Misener, R., Valaitis, R., Wong, S. T., MacDonald, M., Meagher-Stewart, D., Kaczorowski, J.,... Austin, P. (2012). [A scoping literature review of collaboration between primary care and public health](#). *Primary Health Care Research and Development*, 13(4), 327–346.
- Miller, G. J. (2012). [Government budgeting and financial management in practice: Logics to make sense of ambiguity](#). Boca Raton, FL: CRC Press.
- Palmer, P. D. (2013). [Exploring attitudes to financial reporting in the Australian not-for-profit sector](#). *Accounting and Finance*, 53(1), 217–241.
- Reid, M. F., Brown, L., McNerney, D., & Perri, D. J. (2014). [Time to raise the bar on nonprofit strategic planning and implementation](#). *Strategy and Leadership*, 42(3), 31–39.
- Roh, C-Y., Moon, M. J., & Jung, K. (2013). [Efficiency disparities among community hospitals in Tennessee: Do size, location, ownership, and network matter?](#) *Journal of Health Care for the Poor and Underserved*, 24(4), 1816–1833.
- Schumaker, P., & Kelly, M. J. (2013). [The public assistance policies of cities and the justice concerns of elected officials: The centrality of the floors principle in addressing urban poverty](#). *Policy Studies Journal*, 41(1), 70–96.
- Stecker, M. J. (2014). [Revolutionizing the nonprofit sector through social entrepreneurship](#). *Journal of Economic Issues*, 48(2), 349–358.

- Verschuere, B., & De Corte, J. (2014). [The impact of public resource dependence on the autonomy of NPOs in their strategic decision making](#). *Nonprofit and Voluntary Sector Quarterly*, 43(2), 293–313.
- Watts, T., & McNair-Connolly, C. J. (2012). [New performance measurement and management control systems](#). *Journal of Applied Accounting Research*, 13(3), 226–241.

External Resource

Please note that URLs change frequently. While the URLs were current when this course was designed, some may no longer be valid. If you cannot access a specific link, contact your instructor for an alternative URL.

Permissions for the following links have been either granted or deemed appropriate for educational use at the time of course publication.

- [Meals on Wheels America](#). (n.d.). Retrieved from <http://www.mealsonwheelsamerica.org>

Suggested

The following materials are recommended to provide you with a better understanding of the topics in this course. These materials are not required to complete the course, but they are aligned to course activities and assessments and are highly recommended for your use.

Library

The following suggested readings may be available in the Capella University Library. To find specific readings by journal or book title, use [Journal and Book Locator](#). Refer to the [Journal and Book Locator library guide](#) to learn how to use this tool. If the full text is not available, you may be able to request a copy through the [Interlibrary Loan](#) service.

- Al-Tabbaa, O., Gadd, K., & Ankrah, S. (2013). [Excellence models in the non-profit context: Strategies for continuous improvement](#). *The International Journal of Quality and Reliability Management*, 30(5), 590–612.

Optional

The following optional materials are offered to provide you with a better understanding of the topics in this course. These materials are not required to complete the course.

Projects

Project >> Institutional Budget Planning and Implementation Strategies and Techniques

Project Overview

The project for this course, Institutional Budget Planning and Implementation Strategies and Techniques, will integrate elements addressed in the assignments from Units 2, 4, and 7 into a Unit 9 analysis of financial health and future planning for a chosen organization, and for nonprofit, for-profit, health care, and government-based human service organizations in general. The first three assignments will help you prepare for the final assignment.

- In the Unit 2 assignment, Social Construction: Beliefs About Public Funding, you will be looking at historical perspectives about public funding practices for government and nonprofit human service organizations, and how those perspectives shape current practice.
- In the Unit 4 assignment, Implications of Policy for Successful Budget Planning, you will define how the mission and vision of a specifically identified organization shape budget planning processes and practices, how short-term and long-term goals for the organization shape budget planning processes and practices, and how changes in organizational or political policies shape budget planning processes and practices.
- In the Unit 7 assignment, The Budget Cycle, you will look at the four stages of a budget cycle (budget preparation, review and adoption, implementation, and evaluation of results) for a specifically identified organization.
- In the Unit 9 assignment, Financial Analysis and Future Planning, you will integrate elements from the first three assignments to look at general overview practices and specific applications to an identified organization. In the final assignment, you will explain general trends in revenues and expenditures in for-profit, nonprofit, and government organizations, and analyze general issues associated with funding human service organizations as well as specific applications to an identified organization.

Unit 1 >> Financial Management – Theory and Practice

Introduction

In the course text materials and other reading for this unit, we will begin to look at some of the reasons for gaining a general understanding about financial management for human service delivery in nonprofit, for-profit, and government organizations. For those who are already working in human service programs or who may be considering human service program careers, it might be easy to think that the financial elements of human service delivery are less important than the actual service delivery. It might also be easy to think that those who have financial backgrounds will be the primary players in the budget management elements of operations for an organization. Both of these assumptions will limit the capacity of human service leaders and providers to accomplish the mission of their organizations.

Finkler, Smith, and Calabrese (2020) provide practical perspectives about the importance of having some basic financial management knowledge as a tool for helping make management and policy decisions. The reading covers important concepts in understanding financial management applications for federal, state, and local government programs as well as health care and nonprofit programs. Each of these types of organizations has unique components that shape budget and financial decisions, which in turn shape management and policy decisions.

In contrast to the practical applications, Miller (2012) addresses theoretical elements of financial planning with a greater focus on governmental aspects of funding practices. Social constructions, beliefs, theories, and concepts addressed in this reading about social ambiguity are also relevant to a foundational understanding of how financial decisions shape human service delivery programs.

In the unit discussions this week, you will be looking at how theory shapes practice in financial management decisions and why this knowledge is important to service delivery. The course texts and additional perspectives from the articles by Collum, Menachemi, Kilgore, and Weech-Maldonado (2014) and Lauterman (2013) provide different perspectives for exploring the application of theory to practice. As you go through the materials and consider the discussion topics, think about an organization for which you work or an organization in your community, and consider how these concepts apply in real-world organizations.

References

Collum, T., Menachemi, N., Kilgore, M., & Weech-Maldonado, R. (2014). Management involvement on the board of directors and hospital financial performance. *Journal of Healthcare Management*, 59(6), 429–445.

Finkler, S. A., Smith, D. L., & Calabrese, T. D. (2020). *Financial management for public, health, and not-for-profit organizations* (6th ed.). Thousand Oaks, CA: CQ Press.

Lautermann, C. (2013). The ambiguities of (social) value creation: Towards an extended understanding of entrepreneurial value creation for society. *Social Enterprise Journal*, 9(2), 184–202.

Miller, G. J. (2012). *Government budgeting and financial management in practice: Logics to make sense of ambiguity*. Boca Raton, FL: CRC Press.

Learning Activities

Readings

In this course, it is important to read the course summary overview as well as the unit introductions to prepare for each unit.

Use your *Financial Management for Public, Health, and Not-for-Profit Organizations* textbook to read the following:

- Chapter 1, “Introduction to Financial Management,” pages 2–22.

Use the Capella University Library to read the following:

- In your course text, [Government Budgeting and Financial Management in Practice](#):
 - Chapter 1, “Socially Constructed Opinions About Public Money,” pages 1–9.
- Collum, T., Menachemi, N., Kilgore, M., & Weech-Maldonado, R. (2014). [Management involvement on the board of directors and hospital financial performance](#). *Journal of Healthcare Management*, 59(6), 429–445.
- Lautermann, C. (2013). [The ambiguities of \(social\) value creation: Towards an extended understanding of entrepreneurial value creation for society](#). *Social Enterprise Journal*, 9(2), 184–202.

Course Resources

The following Campus and Capella University Library resources may be of help to you in this course:

- [Human Services Masters Research Guide](#).
- [The Writing Center](#).
- [Grammar Handbook \[PDF\]](#).
- [APA Module](#).
- [APA Style and Format](#).
- [Writing Feedback Tool](#). This tool contains many resources that an instructor may recommend to improve your written communication.
- [Smarthinking Tutoring](#). A Web-based tutoring service, Smarthinking offers free custom critiques of your papers as well as real-time chats with online tutors. Plan ahead, as the turnaround time for feedback can be 24–48 hours.

u01s1 - Learning Components

- Study example cases from the texts or other literature concerning financial requirements of leading an organization.
- Study the role of assessing assets and liabilities in assessing financial health.
- Study evaluation practice tools used for evaluating results in the budget planning cycle.
- Analyze the role of balance sheets and reviews of assets and liabilities in assessing financial health.
- Study the role of balance sheets in assessing financial health.

- Study the application of management control systems as they apply to budget implementation.

u01d1 - Financial Management in Human Services

Your readings for this unit introduce the importance of understanding financial management principles and practices for government, for-profit (including for-profit health care), and nonprofit public services programs. There is an emphasis on the importance of understanding finance principles in public service organizations and on the concept of public trust.

- For your initial discussion post, discuss and justify why financial management practices are important to public service or human service programs (government, health care, nonprofit, and for-profit).
- Explain why organizations that are classified as *nonprofit* should still be concerned with financial health.

Use your texts, articles from the course readings, or other academic literature to support your discussion.

Response Guidelines

Read the posts of the other learners, and respond to the initial post of at least one learner. In your response, indicate similarities or differences in your reflections about financial management practices in public service delivery programs (government, health care, nonprofit, and for-profit). Provide professional or practical experiences or examples to support your responses.

Course Resources

Graduate Discussion Participation Scoring Guide

u01d1 - Learning Components

- Summarize an example case to demonstrate understanding of financial management for human service organizations.
- Apply master's-level skill in critical thinking, research, and writing.
- Cite reference resources using correct APA formatting standards.

u01d2 - Theoretical Orientations

As you explore the concepts from the studies for this unit on theoretical orientation, you are introduced to two theories about financial management: ambiguity theory and social construction theory. As you examine the importance of understanding financial management for human service organizations, consider how the role of

the service organization is often changing. Human service delivery is framed by both ambiguous choices and social constructions or beliefs.

Select one of the theories and discuss how the theory relates to human service delivery.

Use an example from the course readings or from your own experience to illustrate the application of the theory. Use course literature or other academic sources to support your discussion.

Response Guidelines

Read the posts of the other learners, and respond to the initial post of at least one learner. Respond to the learner's reflections on the theoretical orientation to financial management using text concepts, relevant research, and professional or practical experiences to support your response.

Course Resources
Graduate Discussion Participation Scoring Guide

u01d2 - Learning Components

- Identify the concepts and definitions of social construction theory.
- Apply master's-level skill in critical thinking, research, and writing.
- Discuss the application of social construction theory to a case study example.
- Cite reference resources using correct APA formatting standards.
- Identify the concepts and definitions of ambiguity theory.
- Discuss the application of ambiguity theory to a case study example.

Unit 2 >> Loyalty and Stewardship

Introduction

Citizen participation, loyalty, and stewardship will be concepts introduced in the reading material for this unit (Miller, 2012). Consider the role of the financial manager in coordination with other community leaders, whether the role is in an elected, appointed, or hired capacity. All of these individuals, whether they are a member of a community board, a state or county human service agency, or a nonprofit organization contracted by the government entity, have a degree of loyalty to both their funding sources and their constituency or customers. These loyalties and the concept of stewardship can significantly shape the way decisions are made and services are delivered. As Miller (2012) reflects, change can be socially negotiated based on what citizens, funders, or leaders want to see as an area of focus.

Factors of loyalty, negotiation, and ambiguity are the elements that have shaped the development of political action committees, advocacy groups, and movements that shape the support of particular candidates or social

agendas. We can look at examples such as the Political Action for Candidate Election (PACE) in the National Association of Social Workers (NASW, 2018) or standards for awareness and advocacy in the National Association of Human Services, which states that human service workers “advocate for change in regulations and statutes when such legislation conflicts with ethical guidelines and/or client rights” (NOHS, 2015).

As you explore the reading for this week, including the articles on multisector collaboration (Intindola, Weisinger & Lahr, 2016) and on collaboration between primary care and public health (Martin-Misener, et al., 2012), think about the significance of the relationship between public and private sectors in relation to public opinion and financial management for human service delivery programs.

References

Intindola, M. L., Weisinger, J. Y., & Lahr, D. C. (2016). Multisector team collaboration at the child advocacy center. *Journal of Nonprofit Education and Leadership*, 6(4), 384–395.

Martin-Misener, R., Valaitis, R., Wong, S. T., MacDonald, M., Meagher-Stewart, D., Kaczorowski, J., ... Austin, P. (2012). A scoping literature review of collaboration between primary care and public health. *Primary Health Care Research and Development*, 13(4), 327–346.

Miller, G. J. (2012). *Government budgeting and financial management in practice: Logics to make sense of ambiguity*. Boca Raton, FL: CRC Press.

National Association of Social Workers. (2018). Political Action for Candidate Election (PACE). Retrieved from <https://www.socialworkers.org/Advocacy/PACE>

National Organization for Human Services. (2015). Ethical standards for human services professionals: National Organization of Human Services adopted 2015. Retrieved from <https://nohs.memberclicks.net/ethical-standards-for-hs-professionals#public>

Learning Activities

u02s1 - Studies

Readings

Use the Capella University Library to read the following:

- In your course text, [Government Budgeting and Financial Management in Practice](#):
 - Chapter 2, “History of Government Budgeting and Finance Reforms,” pages 9–29.
 - Chapter 3, “The Practice of Government Budgeting and Finance Is Interpretation,” pages 37–64.
- Intindola, M. L., Weisinger, J. Y., & Lahr, D. C. (2016). [Multisector team collaboration at the child advocacy center](#). *Journal of Nonprofit Education and Leadership*, 6(4), 384–395.
- Martin-Misener, R., Valaitis, R., Wong, S. T., MacDonald, M., Meagher-Stewart, D., Kaczorowski, J., ... Austin, P. (2012). [A scoping literature review of collaboration between primary care and public](#)

[health](#). *Primary Health Care Research and Development*, 13(4), 327–346.

- **Note for Discussions:** Martin-Misener, et al. (2012) discusses funding and resource factors in collaborative efforts.

u02s1 - Learning Components

- Identify beliefs about public funding.
- Study trends in revenue and expenditures as they apply to a leadership role for an identified nonprofit, (health care) for-profit, or government organization.

u02s2 - Unit 2 Assignment Template

Use the template in the Resources as a guide for covering the key points required in the Unit 2 assignment, Social Construction: Beliefs About Public Funding. The template aligns with APA formatting standards for headings and provides recommendations for supporting references.

Name your assignment using the course number, the assignment number, and your name, as follows:

- HMSV5410_u02a1_Susan Smith.

Course Resources

u02a1 Template – Social Construction: Beliefs About Public Funding [DOCX]

u02s2 - Learning Components

- Identify beliefs about public funding.
- Apply master's-level skill in critical thinking, research, and writing.
- Cite reference resources using correct APA formatting standards.

u02a1 - Social Construction: Beliefs About Public Funding

Introduction

In this assignment, you will be looking at historical perspectives about public funding practices for government and nonprofit human service organizations, and how those perspectives shape current practice. You will be looking at social beliefs and social constructions about public funding and human service practices.

You will use information on one of the case study individuals from your texts—or an individual from a nonprofit, for-profit (health care), or government organization with which you are familiar—as a foundation for discussing application of theoretical concepts to management practices. For example, you might study an executive director of a nonprofit human service organization, a chief operating officer of a for-profit hospital, or the manager of a county, state, or federal public service agency.

To successfully complete this assignment, you will demonstrate your academic writing and literature review skills to address the following competencies:

- Analyze the complexities and unique methods involved in providing financial aid to human service organizations.
- Explain the trends in revenues and expenditures in for-profit, nonprofit, and government organizations.
- Communicate in a manner that is scholarly, professional, and respectful of the diversity, dignity, and integrity of others, consistent with expectations for members of the human services profession.

Instructions

To complete this assignment, use the [u02a1 Template – Social Construction: Beliefs About Public Funding](#), linked in the Resources. This template will provide guidance for covering the key points required in this assignment. The template also provides headings that align with APA formatting standards and includes recommendations for supporting references.

Choose the individual you wish to examine for this assignment from a case study in your texts or from a nonprofit, for-profit health care, other human service agency, or government agency with which you are familiar. Address the following:

- Apply the knowledge and practices used by your chosen individual from your case study to demonstrate the application of financial management for the organization.
 - Summarize the knowledge and practices that your chosen individual will need to apply in order to effectively manage a new role in the organization.
 - Include a definition of the organization, the manager's role, and the type of organization (for-profit, nonprofit, or government).
 - *Note:* The content of this section must be at least one page in length to provide sufficient insights about the concepts and include at least one academic reference.
- Explain trends in revenue and expenditures as they apply to your chosen organization.
 - *Note:* The content of this section must be at least one page in length to provide sufficient insights about the concepts and include at least one academic reference.
- Explain how social construction theory might be applied to guide decisions and practices for your identified organization.
 - *Note:* The content of this section must be at least one page in length to provide sufficient insights about the concepts and include at least one academic reference.
- Explain how ambiguity theory might be applied to guide decisions and practices for your identified organization.

- **Note:** The content of this section must be at least one page in length to provide sufficient insights about the concepts and include at least one academic reference.

Your academic resources must support the two theoretical models and the financial management knowledge base for your chosen individual's organization.

Submission Requirements

- **Written communication:** Written communication should be free of errors that detract from the overall message.
- **Writing style:** Present the content of this assignment in a paragraph format and include transitional phrases, headings to define document sections, appropriate subheadings, and references.
- **APA formatting:** Use proper APA format for headings. In-text citations and references at the end of the paper must be in proper APA (current edition) style and formatting.
- **Resources:** Include a minimum of 4 scholarly, peer-reviewed resources (such as textbooks or academic journal articles).
- **Length of paper:** 3–5 typed, double-spaced pages, excluding the cover page and references.
- **Font and font size:** Times New Roman, 12 point.

Review the Social Construction: Beliefs about Public Funding Scoring Guide to verify you have included all the requirements.

Submit your paper in the assignment area as a Word attachment. Be sure to name your assignment using the course number, assignment number, and your name, as follows:

- HMSV5410_u02a1_Susan Smith.

Note: Your instructor may also use the Writing Feedback Tool to provide feedback on your writing. In the tool, click the linked resources for helpful writing information.

Course Resources

[Capella University Library](#)

[How Do I Find Peer-Reviewed Articles?](#)

[Writing Feedback Tool](#)

[Introduction to the Writing Center](#)

[APA Module](#)

[APA Style and Format](#)

u02d1 - Beliefs About Public Funding

Funding practices in government and in nonprofit organizations rely heavily on public trust and on practice of stewardship. For example, there are strong beliefs among different social groups about public funding for programs and services that support some groups of people and needs in society.

Discuss the role of loyalty and stewardship in public funding practices. What are some of the reasons that government and nonprofit human service programs must be sensitive to public beliefs in soliciting funding and executing budgets? Cite examples from course reading to illustrate the relationship between public trust and funding human service programs.

Response Guidelines

Read the posts of the other learners, and respond to the initial post of at least one other learner. In your response, comment on the learner's reflections about the relationship between public trust and funding human service programs.

Course Resources

Graduate Discussion Participation Scoring Guide

u02d1 - Learning Components

- Identify beliefs about public funding.
- Apply master's-level skill in critical thinking, research, and writing.
- Cite reference resources using correct APA formatting standards.

Unit 3 >> Budget Cycle: Budget Preparation

Introduction

In order for a human service delivery or public service-focused program to develop a successful budget plan, it is important to begin with a focus on the mission and vision of the organization. It can be tempting, in situations where there are budget constraints, to consider financial options or opportunities that do not align with the organizational mission and vision.

Finkler, Smith, & Calabrese (2020) discuss concepts that address how an organization's budget plan must begin with a discussion about organizational goals and how those goals will be translated into results. These discussions begin with key players in the organization, such as the chief executive officer, board president, chief financial officer, and treasurer, sitting down to map out their goals and plans for the year, defining the annual budget, and determining priorities for the organization for the year. Discussions will likely involve a review of short-term and long-term goals, exploration of special projects, and a need to consider incentives, performance evaluation, and non-conventional expenditures (Miller, 2012).

In this unit, a media presentation will demonstrate a preliminary budget-planning meeting between key players for a specific organization providing human service support programs to a local community. The unit discussions will focus on observations about this meeting as well as strategic budget planning at the beginning of a budget cycle. Additional reading (Reid, Brown, McNerney & Perri, 2014) will provide insights about the role of strategic planning in nonprofit organizational management.

References

Finkler, S. A., Smith, D. L., & Calabrese, T. D. (2020). *Financial management for public, health, and not-for-profit organizations* (6th ed.). Thousand Oaks, CA: CQ Press.

Miller, G. J. (2012). *Government budgeting and financial management in practice: Logics to make sense of ambiguity*. Boca Raton, FL: CRC Press.

Reid, M. F., Brown, L., McNerney, D., & Perri, D. J. (2014). Time to raise the bar on nonprofit strategic planning and implementation. *Strategy and Leadership*, 42(3), 31–39.

Learning Activities

u03s1 - Studies

Readings

Use your *Financial Management for Public, Health, and Not-for-Profit Organizations* textbook to read the following:

- Chapter 2, "Planning for Success: Budgeting," pages 25–79.

Use the Capella University Library to read the following:

- In your course text, [Government Budgeting and Financial Management in Practice](#):
 - Chapter 5, "Conventional Budgeting With Targets, Incentives, and Performance," pages 123–148.
 - Chapter 6, "Budgeting for Nonconventional Expenditures," pages 149–182.
- Reid, M. F., Brown, L., McNerney, D., & Perri, D. J. (2014). [Time to raise the bar on nonprofit strategic planning and implementation](#). *Strategy and Leadership*, 42(3), 31–39.

Selecting an Agency or Organization for the Unit 4 Assignment

The Unit 4 assignment requires that you select an agency or organization from the texts, or another nonprofit, for-profit (such as health care), or government organization with which you are familiar (for example, a homeless agency; a mental health division of a hospital; or a county, state, or federal public service program). If you are not choosing from the texts and are selecting another organization, you must obtain approval from the instructor for your organization and you must have access to sufficient information to be able to discuss mission, vision, goals, policy issues, and motivation on budget planning for the organization. Contact your instructor now if you desire this second option.

u03s1 - Learning Components

- Describe how the mission and vision shape the strategic plan for the budget.
- Discuss how short-range and long-range plans are important to development of a budget.
- Study the role of political policies on budget planning and implementation.
- Discuss the role of resources and political policies as factors that shape budget planning.

u03s2 - Riverbend City: Organization's Budget Cycle – Part 1

In this course, you will use Riverbend City multimedia scenarios to support your learning. Your first Riverbend City media presentation will help you learn about important aspects of beginning a yearly budget planning process for the organization.

- Click **Riverbend City: Organization's Budget Cycle – Part 1** to complete this multimedia presentation.

Internet Website

Since the fictional Riverbend City media presentation uses the Meals on Wheels format, take time to view the following Meals on Wheels website:

- [Meals on Wheels America](http://www.mealsonwheelsamerica.org). (n.d.). Retrieved from <http://www.mealsonwheelsamerica.org>

u03s2 - Learning Components

- Describe how the mission and vision shape the strategic plan for the budget.
- Discuss how short-range and long-range plans are important to development of a budget.

u03s3 - Drafting Your Assignments

For each assignment in this course, use the SafeAssign Draft option to check your writing and ensure that you have paraphrased, quoted, and cited your sources appropriately.

Run a [SafeAssign](#) report, saving your paper as a draft. Based on your SafeAssign results, make any necessary changes to your paper before submitting your final assignment to your instructor for grading.

u03s3 - Learning Components

- Apply master's-level skill in critical thinking, research, and writing.

u03d1 - Budget Preparation

Refer to the Riverbend City multimedia presentation from the Studies for this unit to complete this discussion.

Assume you are the new executive director for the Meals on Wheels program from the presentation. Review the discussion about the organization's initial budget preparation in starting a new budget year. Review the key points addressed by the CFO and board treasurer about the budget priorities for the coming year.

- How effective do you believe the organization has been in managing its financial priorities?
- Based on your reviews of using incentives, fostering volunteer engagement, and leveraging technology to assist with effective fiscal management, how would you propose to proceed for the coming year?
- Do you agree with the areas of focus provided by the CFO and the treasurer? Why, or why not?

Response Guidelines

Read the posts of the other learners, and respond to the initial post of at least one learner. In your response, comment on similarities or differences between your perspectives about priorities and those identified by the other learner.

Course Resources

Graduate Discussion Participation Scoring Guide

[Riverbend City: Organization's Budget Cycle – Part 1](#) | Transcript

u03d1 - Learning Components

- Describe how the mission and vision shape the strategic plan for the budget.
- Apply master's-level skill in critical thinking, research, and writing.
- Cite reference resources using correct APA formatting standards.

u03d2 - Budget Strategic Planning

In order to achieve a successful budget plan for implementation, there are several elements that must be considered. Describe how the mission shapes the strategic plan for the budget. What are the roles of short-range and long-range plans when it comes to development of a budget?

Refer to the Meals on Wheels program presented in the Riverbend City: Organization's Budget Cycle – Part 1 media presentation from the Studies for this unit. In the planning taking place for the Meals on Wheels program, what are some budget elements that must be considered (such as quantity, cost, supply and demand, and availability of products and personnel) in planning to meet the needs of the target population?

Response Guidelines

Read the posts of the other learners, and respond to the initial post of at least one learner. In your response, comment on the budget elements identified by the learner. Do you agree with what the learner related about areas to consider for short-range and long-range budget planning? Why, or why not?

Course Resources
Graduate Discussion Participation Scoring Guide
Riverbend City: Organization's Budget Cycle – Part 1 Transcript

u03d2 - Learning Components

- Discuss how short-range and long-range plans are important to development of a budget.
- Apply master's-level skill in critical thinking, research, and writing.
- Cite reference resources using correct APA formatting standards.

Unit 4 >> Policy and Citizen Participation

Introduction

This week, you will take another look at citizen participation in government funding, policy, and human service delivery through a different lens. Miller (2012) discusses ideas for how to actively engage citizens in budget planning and implementation practices in ways that can be constructive and effective. Any review of political climate in a community will provide insight into those programs that receive funding and those that do not. Such

a review will also reflect on programs that get funded based on legal or policy mandates and those which have some capacity for *negotiation* about level of funding and service delivery.

As you have learned from previous units, there are frequently connections between human service delivery executed by nonprofit organizations and government funding. For example, a government-funded human service program such as the Substance Abuse Mental Health Services Association (SAMHSA, 2018) obtains different grants each year that are parceled out to states, and from states to counties or communities, to support populations with mental health and substance abuse-related issues or needs. Similar programs exist for aging populations (U.S. Department of Health and Human Services, 2018), and for children and families (Administration for Children and Families, 2018), to name just a few. Many of these programs are funded and executed through private nonprofit agencies with at least part of their funding coming from federal or state grants. These organizations are just a few examples of how citizen participation plays out, not only in election processes and policy implementation, but also in programs that may be competing for similar funding sources.

Verschuere and De Corte (2014) present insights about how public resource dependence can impact organizational autonomy. This unit will provide insights about the implications of citizen participation on multiple levels, from both the government budgeting perspective and from the organizational practice perspective. In your discussion and your assignment for this week, you will have an opportunity to explore these relationships and how they impact human service delivery in a specific organization.

References

Administration for Children and Families. (2018). Funding opportunity announcements. Retrieved from <https://ami.grantsolutions.gov>

Miller, G. J. (2012). *Government budgeting and financial management in practice: Logics to make sense of ambiguity*. Boca Raton, FL: CRC Press.

Substance Abuse Mental Health Services Association. (2018). Fiscal year 2018 grant announcements and awards. Retrieved from <https://www.samhsa.gov/grants/grant-announcements-2018>

U.S. Department of Health and Human Services. (2018). Elder justice. Retrieved from <https://www.hhs.gov/aging/elder-justice/index.html>

Verschuere, B., & De Corte, J. (2014). The impact of public resource dependence on the autonomy of NPOs in their strategic decision making. *Nonprofit and Voluntary Sector Quarterly*, 43(2), 293–313.

Learning Activities

u04s1 - Studies

Readings

Use the Capella University Library to read the following:

- In your course text, [Government Budgeting and Financial Management in Practice](#):
 - Chapter 4, “Fiscal Policy Impacts in Public Finance,” pages 84–122 only.
 - Chapter 7, “Budgeting Structures and Citizen Participation, pages 183–208.
- Verschuere, B., & De Corte, J. (2014). [The impact of public resource dependence on the autonomy of NPOs in their strategic decision making](#). *Nonprofit and Voluntary Sector Quarterly*, 43(2), 293–313.

u04s1 - Learning Components

- Review information about the role of motivation, incentives, and expectations on budget planning processes.
- Apply master's-level skill in critical thinking, research, and writing.
- Cite reference resources using correct APA formatting standards.

u04s2 - Unit 4 Assignment Template

Use the template in the Resources as a guide for covering the key points required in the Unit 4 assignment, Implications of Policy for Successful Budget Planning. The template aligns with APA formatting standards for headings and provides recommendations for supporting references.

Name your assignment using the course number, the assignment number, and your name, as follows:

- HMSV5410_u04a1_Susan Smith.

Course Resources

[APA Style and Format](#)

u04a1 Template – Implications of Policy for Successful Budget Planning [DOCX]

u04s2 - Learning Components

- Study the role of political policies on budget planning and implementation.
- Apply master's-level skill in critical thinking, research, and writing.
- Cite reference resources using correct APA formatting standards.

u04a1 - Implications of Policy for Successful Budget Planning

Introduction

To successfully complete this assignment, you will demonstrate your academic writing and literature review skills to address the following competencies:

- Analyze issues associated with funding human service organizations.
- Apply institutional budget planning and implementation strategies and techniques to financial decision making.
- Communicate in a manner that is scholarly, professional, and respectful of the diversity, dignity, and integrity of others, consistent with expectations for members of the human services profession.

Instructions

To complete this assignment, use the u04a1 Template – Implications of Policy for Successful Budget Planning, linked in the Resources. This template will provide guidance for covering the key points required in this assignment. The template also provides headings that align with APA formatting standards and includes recommendations for supporting references.

Select an agency or organization from the texts or another nonprofit, (health care) for-profit, or government organization with which you are familiar (examples: a homeless agency; the mental health division of a hospital; or a county, state, or federal public service program). If you are selecting another organization, *you must obtain approval from the instructor* for your organization and you must have access to sufficient information to be able to discuss the organization's mission, vision, goals, policy issues, and motivation on budget planning.

Address the following areas that have an impact on successful budget planning:

- Define how the mission and vision of the organization shape budget planning processes and practices.
- Define how short-term and long-term goals for the organization shape budget planning processes and practices.
- Discuss how changes in organizational or political policies shape budget planning processes and practices.
- Discuss how factors of motivation, incentives, and expectations shape budget planning processes and practices.

Submission Requirements

- **Written communication:** Written communication should be free of errors that detract from the overall message.
- **Writing style:** Present the content of this assignment in a paragraph format and include transitional phrases, headings to define document sections, appropriate subheadings, and references.
- **APA formatting:** Use proper APA format for headings. In-text citations and references at the end of the paper must be in proper APA (current edition) style and formatting.
- **Resources:** Include a minimum of 6 scholarly, peer-reviewed resources (such as textbooks or academic journal articles).
- **Length of paper:** 5–7 typed, double-spaced pages, excluding the cover page and references.
- **Font and font size:** Times New Roman, 12 point.

Review the Implications of Policy for Successful Budget Planning Scoring Guide to verify you have included all the requirements.

Submit the following document for this assignment:

- Your paper, as a Word attachment. Use the following file naming format: Course Number_Assignment Number_Your Name (Example: HMSV5410_u04a1_Susan Smith).

Note: Your instructor may also use the Writing Feedback Tool to provide feedback on your writing. In the tool, click the linked resources for helpful writing information.

Course Resources
Riverbend City: Organization’s Budget Cycle – Part 1 Transcript
APA Style and Format
APA Module
Writing Feedback Tool
Human Services Masters Research Guide
u04a1 Template – Implications of Policy for Successful Budget Planning [DOCX]

u04d1 - Policy and Citizen Participation

Among their many roles, government programs and organizations at various levels (federal, state, county, and municipal or township) are major providers of a range of social service and education programs. Often, government organizations contract with nonprofit or business organizations to help deliver these services. Decisions about what sources to contract and how to distribute funding rely heavily on citizen participation and citizen engagement.

Describe some of the methods and tools used to foster citizen participation in funding processes and practices.

Discuss how and why decisions are made based on resources, political policies, election referenda, and other factors that impact citizen engagement and funding decisions. Use supporting literature from your course texts and other academic readings.

Response Guidelines

Read the posts of the other learners, and respond to the initial post of at least one other learner. Provide insight from your own observations about the factors that impact citizen participation, in comparison with the reflections of the other learner.

Course Resources

Graduate Discussion Participation Scoring Guide

u04d1 - Learning Components

- Discuss how the factors of motivation, incentives, and expectations impact budget practices.
- Apply master's-level skill in critical thinking, research, and writing.
- Discuss the role of resources and political policies as factors that shape budget planning.
- Cite reference resources using correct APA formatting standards.

Unit 5 >> Government and Nonprofit Budgeting

Introduction

In this unit, you will look at some of the more technical elements of government and nonprofit budgeting practices. You will be reading about unique aspects of accounting for different kinds of human service and public service delivery programs. For example, nonprofit organizations have some unique rules and requirements that do not exist in the financial management practices of for-profit organizations (Finkler, Smith, & Calabrese, 2020). You will be learning about these rules as outlined by the generally accepted accounting principles (GAAP) for nongovernmental organizations. You will also be reading about special rules and policies for budget management in health care organizations. Health care organizations present an especially unique category, as some health care organizations operate under nonprofit rules and standards, while others operate under for-profit standards.

For those working in a health care industry, it will be useful to have some awareness about the differences between nonprofit and for-profit health care organizations. Mukherjee, Al Rahahleh, Lane, and Dunn (2016) discuss the advantages and disadvantages, as well as the differences in operations, of nonprofit and for-profit health care organizations, and how the capital budgeting practices are impacting the acquisition of nonprofit hospital systems by for-profit systems.

As with previous units, continue to consider the integrative roles of government and nonprofit programs and systems. Additional reading provided in this unit will reflect on social enterprise and deficit management (Kucher, 2012) and on the justice concerns of elected officials in executing city public assistance policies (Schumaker & Kelley, 2013). All programs have some level of accountability in their methods of budget

execution, although it is possible to manage around some of the limitations in ways that use creative practices to foster greater effectiveness and efficiency.

References

Finkler, S. A., Smith, D. L., & Calabrese, T. D. (2020). *Financial management for public, health, and not-for-profit organizations* (6th ed.). Thousand Oaks, CA: CQ Press.

Kucher, J. H. (2012). Social enterprise as a means to reduce public sector deficits. *Journal of Entrepreneurship and Public Policy*, 1(2), 147–158.

Mukherjee, T., Al Rahahleh, N., Lane, W., & Dunn, J. (2016). The capital budgeting process of healthcare organizations: A review of surveys. *Journal of Healthcare Management*, 61(1), 58–77.

Schumaker, P., & Kelly, M. J. (2013). The public assistance policies of cities and the justice concerns of elected officials: The centrality of the floors principle in addressing urban poverty. *Policy Studies Journal*, 41(1), 70–96.

Learning Activities

u05s1 - Studies

Readings

Use your *Financial Management for Public, Health, and Not-for-Profit Organizations* textbook to read the following:

- Chapter 11, "Unique Aspects of Accounting for Not-for-Profit and Healthcare Organizations," pages 402–435.
- Chapter 12, "Unique Aspects of Accounting for State and Local Governments – Part I: The Recording Process," pages 437–457.

Use the Capella University Library to read the following:

- Kucher, J. H. (2012). [Social enterprise as a means to reduce public sector deficits](#). *Journal of Entrepreneurship and Public Policy*, 1(2), 147–158.
- Schumaker, P., & Kelly, M. J. (2013). [The public assistance policies of cities and the justice concerns of elected officials: The centrality of the floors principle in addressing urban poverty](#). *Policy Studies Journal*, 41(1), 70–96.

u05s1 - Learning Components

- Study the elements required to understand budget planning cycles.

u05d1 - Nonprofit Organizational Budgets

In the process of understanding how nonprofit organizational budgets are developed and managed, it is important to have some basic knowledge about generally accepted accounting principles (GAAP) and the role of the Financial Accounting Standards Board (FASB). Financial statements for nonprofit organizations involve other elements besides balance sheets and cash flow statements. There are also requirements to discuss functional expenses, multiple funding sources, interfund transfers, depreciation rules, reporting of donated goods and services, and statement of activity reports.

- Select two of these elements and discuss how they apply in the planning and execution of a nonprofit budget.
- Address how and why the nonprofit organization must demonstrate accountability to funding sources and contributors.

Use supporting documentation from your course texts or other academic literature to support your position.

Response Guidelines

Read the posts of the other learners and respond to the initial post of at least one other learner. Compare your perspectives about accountability to funding sources and contributors with the perspectives presented by the other learner. Cite examples from the texts, other resources, or your own experiences to support your comments.

Course Resources
Graduate Discussion Participation Scoring Guide

u05d1 - Learning Components

- Apply understanding of budget planning cycle components to an identified organization.
- Apply master's-level skill in critical thinking, research, and writing.
- Cite reference resources using correct APA formatting standards.

u05d2 - Government Organizational Budgets

In understanding government organization funding processes, one must be able to have a rudimentary awareness of five key operating fund categories:

1. General funds.
2. Special revenue funds.
3. Capital project funds.

4. Debt service funds.
5. Permanent funds.

In addition to understanding these principles and processes when budgeting state and municipality issues and concerns, one must also consider social attitudes and fiscal stressors. Consider the state and township budget issues and concerns presented in the course reading assignments.

Discuss tools and practices used by city governments to supplement the *typical* funding sources for government programs. How do cities, municipalities, or townships apply a balance between *standard* funding practices and alternative funding practices?

Use supporting documentation from your course texts or other academic literature to support your positions.

Response Guidelines

Read the posts of the other learners, and respond to the initial post of at least one other learner. Compare your perspectives about standard funding practices and alternative funding practices for government organizations with those presented by the learner. Provide an example from your observations or readings.

Course Resources

Graduate Discussion Participation Scoring Guide

u05d2 - Learning Components

- Apply understanding of budget planning cycle components to an identified organization.
- Apply master's-level skill in critical thinking, research, and writing.
- Cite reference resources using correct APA formatting standards.

Unit 6 >> Planning for Success: Short-Term Budgets and Financial Analysis

Introduction

In order to take the next steps in planning for successful budgeting processes and practices, there is a need to understand some specifics about short-term budget planning and financial analysis. All organizations have to have a short-term—usually annual—budget plan, which may be executed bi-monthly or quarterly, and a longer-term plan that may span several years of goals. The short-term planning process uses a cycle for managing working capital. This part of the process involves cash and billing input and output covering supplies and inventory, salaries, invoices, and other immediate requirements or needs. Depending on the size of the organization, the management team may decide to use some suitable short-term investment options, such as short-term savings, money market accounts, or certificates of deposit (Finkler, Smith, & Calabrese, 2020).

There are two elements to financial analysis—financial statements and financial conditions (Finkler, Smith, & Calabrese, 2020). As you will find in this unit, financial statement and financial condition analyses involve reviewing notes that relate to budget execution and results, ratios, and final assessments. As discussed previously, these processes require the organization to consider how the execution and analysis relate back to the mission and goals of the organization. Financial statement analysis is an internal review process, while financial condition analysis involves external community, social, or economic factors. The impact of these external factors and the application of social entrepreneurship are discussed in the article by Stecker (2014), in order to foster additional ideas about the application of financial condition analysis. Increasingly, nonprofit human service organizations are discovering that financial survival involves creative practices and building partnerships outside of traditional funding sources and practices.

References

Finkler, S. A., Smith, D. L., & Calabrese, T. D. (2020). *Financial management for public, health, and not-for-profit organizations* (6th ed.). Thousand Oaks, CA: CQ Press.

Stecker, M. J. (2014). Revolutionizing the nonprofit sector through social entrepreneurship. *Journal of Economic Issues*, 48(2), 349–358.

Learning Activities

u06s1 - Studies

Readings

Use your *Financial Management for Public, Health, and Not-for-Profit Organizations* textbook to read the following:

- Chapter 7, “Managing Short-Term Resources and Obligations,” pages 235–265.
- Chapter 14, “Financial Statement Analysis,” pages 503–549.
- Chapter 15, “Financial Condition Analysis,” pages 551–578.

Use the Capella University Library to read the following:

- Stecker, M. J. (2014). [Revolutionizing the nonprofit sector through social entrepreneurship](#). *Journal of Economic Issues*, 48(2), 349–358.

u06s1 - Learning Components

- Study the elements required to understand budget planning cycles.
- Apply understanding of short-term and long-term budget planning to an identified organization.

u06d1 - Managing Short-Term Resources

Nonprofit and government organizations must have sufficient cash on hand to meet the needs of their most critical short-term resources, such as general operating supplies, salaries, inventory, and operating equipment. The practice of managing short-term resources involves more than just a plan for routine *cash-on-hand*. It also involves decisions about short-term investments, management of accounts receivable, appropriate billing, and credit policies.

- Discuss how each of these elements is important to consider in making decisions about management of short-term cash, billing practices, and payment practices for inventory and salaries.
- Use an example of a township or nonprofit agency to illustrate specific practices for management of short-term resources.

Use supporting documentation from your course texts or other academic literature to support your discussion.

Response Guidelines

Read the posts of the other learners, and respond to the initial post of at least one other learner. Ask a clarifying question or provide another perspective about management of short-term resources (cash, billing and payment practices, inventory management, and salaries).

Course Resources

Graduate Discussion Participation Scoring Guide

u06d1 - Learning Components

- Apply understanding of short-term and long-term budget planning to an identified organization.
- Discuss financial statements and conditions as they relate to budget review and adoption.
- Apply master's-level skill in critical thinking, research, and writing.
- Cite reference resources using correct APA formatting standards.

u06d2 - Understanding Financial Statements and Conditions

Financial analysis involves reviewing financial statements and conditions that impact budget execution. When an organization reviews its financial statements and financial condition, it is important to consider whether the mission is being accomplished, whether the organization is financially stable, and whether the results are acceptable to the board, stakeholders, and funding sources (Finkler, Smith, & Calabrese, 2020). Part of financial analysis practices involves doing comparisons of financial results and organizational achievements over time.

Based on the reading material this week, explain:

- How financial statement analysis differs from financial condition analysis.
- The importance of comparing the organization’s ratios with those of comparable organizations, with the organization's own ratios over time, and with the ratios of the industry as a whole.

Response Guidelines

Read the posts of the other learners, and respond to the initial posts of **two** learners. In each response, provide an observation or ask a clarifying question about the learner's reflection about ratio comparisons, based on your reading or on professional observation or experience.

Reference

Finkler, S. A., Smith, D. L., & Calabrese, T. D. (2020). *Financial management for public, health, and not-for-profit organizations* (6th ed.). Thousand Oaks, CA: CQ Press.

Course Resources
Graduate Discussion Participation Scoring Guide

u06d2 - Learning Components

- Discuss financial statements and conditions as they relate to budget review and adoption.
- Apply master's-level skill in critical thinking, research, and writing.
- Cite reference resources using correct APA formatting standards.

Unit 7 >> Budget Cycle: Implementation

Introduction

A critical element of the budget planning and organizational management process involves having a system in place for accountability and evaluation. This practice begins with the organization having an identified management control or quality control system in place. Management control systems involve defining measures of performance (MOPs) and measures of evaluation (MOEs).

These practices also involve making sure that the organization is adhering to ethical principles and practices in budget execution as well as adhering to the organizational mission and goals. Management control practices include the ability to analyze variance in execution or outcome. Most grant-funded annual reports require the explanation of variance and an analysis of how or why there was a variance, as well as a plan for managing future variation or deviation from the intended plan.

There are several management control programs available for use by government and nonprofit organizations. One such tool is the balanced scorecard (Finkler, Smith, & Calabrese, 2020). Other tools include the total quality management (TQM) system (Martinez-Lorente, Dewhurst & Dale, 1998) and lean six sigma (Arthur, 2016; George, 2002). Some additional, less-well-known management control systems are discussed in a review by Watts and McNair-Connolly (2012). As you explore the application of management control systems to human service delivery programs, consider TQM programs you have experienced in an organization or community of practice, and how the use of management control systems helps organizations evaluate their performance and outcomes.

References

- Arthur, J. (2016). *Lean six sigma for hospitals: Improving patient safety, patient flow, and the bottom line* (2nd ed.). New York, NY: McGraw-Hill Education.
- Finkler, S. A., Smith, D. L., & Calabrese, T. D. (2020). *Financial management for public, health, and not-for-profit organizations* (6th ed.). Thousand Oaks, CA: CQ Press.
- George, M. L. (2002). *Lean six sigma: Combining six sigma quality with lean production speed*. New York, NY: McGraw-Hill.
- Martinez-Lorente, A. R., Dewhurst, F., & Dale, B. G. (1998). Total quality management: Origins and evolution of the term. *The TQM Magazine*, 10(5), 378–386.
- Watts, T., & McNair-Connolly, C. J. (2012). New performance measurement and management control systems. *Journal of Applied Accounting Research*, 13(3), 226–241.

Learning Activities

u07s1 - Studies

Readings

Use your *Financial Management for Public, Health, and Not-for-Profit Organizations* textbook to read the following:

- Chapter 8, “Accountability and Control,” pages 268–307.

Use the Capella University Library to read the following:

- Martello, M., Watson, J. G., & Fischer, M. J. (2016). [Implementing a balanced scorecard in a not-for-profit organization](#). *Journal of Business and Economic Research*, 14(3), 61–74.
- Watts, T., & McNair-Connolly, C. J. (2012). [New performance measurement and management control systems](#). *Journal of Applied Accounting Research*, 13(3), 226–241.

u07s1 - Learning Components

- Study evaluation practice tools used for evaluating results in the budget planning cycle.
- Study the application of management control systems as they apply to budget implementation.

u07s2 - Unit 7 Assignment Template

Use the template in the Resources as a guide for covering the key points required in the Unit 7 assignment, The Budget Cycle. The template aligns with APA formatting standards for headings and provides recommendations for supporting references.

Name your assignment using the course number, the assignment number, and your name, as follows:

- HMSV5410_u07a1_Susan Smith.

Course Resources
u07a1 Template - The Budget Cycle [DOCX]

u07s2 - Learning Components

- Study evaluation practice tools used for evaluating results in the budget planning cycle.
- Study the application of management control systems as they apply to budget implementation.
- Apply master's-level skill in critical thinking, research, and writing.
- Cite reference resources using correct APA formatting standards.

u07a1 - The Budget Cycle

Introduction

In this assignment, you will continue to use the organization you selected from the Unit 4 assignment to present an overview of the annual budget cycle, including a timeline chart or graph of the cycle and stages of the planning process.

To successfully complete this assignment, you will demonstrate your academic writing and literature review skills to address the following competencies:

- Analyze the complexities and unique methods involved in providing financial aid to human service organizations.
- Apply institutional budget planning and implementation strategies and techniques to financial decision making.

- Communicate in a manner that is scholarly, professional, and respectful of the diversity, dignity, and integrity of others, consistent with expectations for members of the human services profession.

Instructions

To complete this assignment, use the u07a1 Template – The Budget Cycle, linked in the Resources. This template will provide guidance for covering the key points required in this assignment. The template also provides headings that align with APA formatting standards and includes recommendations for supporting references.

This assignment has four components to discuss the stages of a budget cycle for your identified organization. Complete the following:

1. **Budget preparation.** The budget preparation process is different for a nonprofit organization, a (health care) for-profit organization, or a government organization. In this section of the assignment, discuss the unique components of budget preparation for your selected organization specifically, and for the type of organization in general. How do factors such as taxes, grants, donations, capital funding campaigns, and other revenue sources shape budget preparation? Define the timeline used within your identified organization for budget preparation.
2. **Budget review and adoption.** Identify the individuals or the decision-making body that must review the budget before it is adopted. Discuss the decision-making process that takes place for prioritizing organizational goals and objectives and for defining *unfunded requirements*. Discuss the steps that must be taken before an approval is made to adopt the budget. Create a timeline that reflects the elements of this phase.
3. **Budget implementation or execution.** Discuss whether the organization's budget is implemented in stages, by quarter, or by revenue source cycles. Does the organization have encumbered or unencumbered expenditures, or funding sources or streams that impact implementation at different time periods? Create a timeline that reflects the elements of this phase.
4. **Evaluation of results.** Discuss the reporting requirements and how these elements of the budget cycle are executed. Explain any audit procedures required by the agency, the board, or revenue agencies.

Submission Requirements

- **Written communication:** Written communication should be free of errors that detract from the overall message.
- **Writing style:** Present the content of this assignment in a paragraph format and include transitional phrases, headings to define document sections, appropriate subheadings, and references.
- **APA formatting:** Use proper APA format for headings. In-text citations and references at the end of the paper must be in proper APA (current edition) style and formatting.
- **Resources:** Include a minimum of 6 scholarly, peer-reviewed resources (such as textbooks or academic journal articles).
- **Length of paper:** 6–8 typed, double-spaced pages.
- **Font and font size:** Times New Roman, 12 point.

Review The Budget Cycle Scoring Guide to verify you are meeting the required components of the assignment.

Submit your paper in the assignment area as a Word attachment.

Note: Your instructor may also use the Writing Feedback Tool to provide feedback on your writing. In the tool, click the linked resources for helpful writing information.

Course Resources
Writing Feedback Tool
APA Module
APA Style and Format
u07a1 Template - The Budget Cycle [DOCX]
Human Services Masters Research Guide

u07d1 - Management Control Systems

In any organization, regardless of type, size, or mission, there is a need to have practices that help management assess measures of performance and quality management. There are a number of different approaches to management control, quality control, and performance measurement. In your readings for this week, the *Financial Management for Public, Health, and Not-for-Profit Organizations* text discussed the application of a balanced scorecard application. Other management control programs include total quality management or lean six sigma systems of continuous improvement.

- Discuss why it is important for any social service program to have a management control system.
- Use the example of a balanced scorecard or another quality management program to discuss how an organization uses measurements of financial resource inputs and organizational outcomes. Discuss these applications specific to a township, hospital, or nonprofit organization.

Response Guidelines

Read the posts of the other learners, and respond to the initial post of at least one other learner. Compare your own reflections about the importance of management control systems and tools with those of the other learner. Provide an example from your reading or your professional experience about effective use of management control systems.

Graduate Discussion Participation Scoring Guide

u07d1 - Learning Components

- Describe the process and tools for evaluating results in the budget planning cycle.
- Discuss the role of measures of performance and quality management practices in budget execution.
- Apply master's-level skill in critical thinking, research, and writing.
- Cite reference resources using correct APA formatting standards.

Unit 8 >> Budget Cycle: Evaluation

Introduction

The last step in the budget cycle is finalizing the balance sheets, assessing assets and liabilities, and preparing a year-end report for organizational stakeholders. Balance sheets and assessment of assets and liabilities help the organization make determinations about whether there will be an ability to expand services, whether there might be a need to restrict future services, or if the next budget cycle will be one of holding steady to the current year's standards and practices (Finkler, Smith, & Calabrese, 2020).

In this unit, we will revisit the Riverbend City Meals on Wheels leadership team as it assesses year-end results, and engage in a discussion about the organization's current financial status. Year-end reviews ultimately result in preparation of a summary report that reflects both events and finances in a way that is useful to external users or reviewers. This generally includes some form of journal entries, activity and cash flow statements, and ledger sheets. Financial statements must be recorded as financial events, using practices that meet generally accepted accounting principles (GAAP) standards (Finkler, Smith, and Calabrese, 2020). This practice means that the leadership team of an organization, including the executive director and the executive management team, must have a working awareness of how financial analysis practices are integral to overall program evaluation and future planning.

Reference

Finkler, S. A., Smith, D. L., & Calabrese, T. D. (2020). *Financial management for public, health, and not-for-profit organizations* (6th ed.). Thousand Oaks, CA: CQ Press.

Learning Activities

u08s1 - Studies

Readings

Use your *Financial Management for Public, Health, and Not-for-Profit Organizations* textbook to read the following:

- Chapter 9, "Taking Stock of Where You Are: The Balance Sheet," pages 309–349.
- Chapter 10, "Reporting the Results of Operations: The Activity and Cash Flow Statements," pages 351–401.

Use the Capella University Library to read the following:

- Roh, C-Y., Moon, M. J., & Jung, K. (2013). [Efficiency disparities among community hospitals in Tennessee: Do size, location, ownership, and network matter?](#) *Journal of Health Care for the Poor and Underserved*, 24(4), 1816–1833.

Suggested Reading

- Al-Tabbaa, O., Gadd, K., & Ankrah, S. (2013). [Excellence models in the non-profit context: Strategies for continuous improvement](#). *The International Journal of Quality and Reliability Management*, 30(5), 590–612.

u08s1 - Learning Components

- Define the use of balance sheets and assessments of assets and liabilities in year-end reporting.
- Study the role of assessing assets and liabilities in assessing financial health.
- Analyze the role of balance sheets and reviews of assets and liabilities in assessing financial health.
- Study the role of balance sheets in assessing financial health.

u08s2 - Riverbend City: Organization's Budget Cycle – Part 2

Your second Riverbend City media presentation will help you learn about important aspects of the year-end evaluation discussion in the budget planning process for the organization.

- Click **Riverbend City: Organization's Budget Cycle – Part 2** to complete this multimedia presentation.

u08s2 - Learning Components

- Define the use of balance sheets and assessments of assets and liabilities in year-end reporting.
- Study the role of assessing assets and liabilities in assessing financial health.
- Analyze the role of balance sheets and reviews of assets and liabilities in assessing financial health.

- Study the role of balance sheets in assessing financial health.

u08s3 - Preparation for Final Project

Prepare for your final project assignment, Financial Analysis and Future Planning, by revising the Unit 2, 4, and 7 assignments according to the structure of the last assignment template in Unit 9.

Your final assignment integrates elements addressed in the previous assignments into an analysis of financial health and future planning for your identified organization, and for nonprofit, (health care) for-profit, and government-based human service organizations in general. There are two aspects to this assignment:

1. General concepts.
2. Specific applications to your identified organization.

Examine the instructions and scoring guide for the Unit 9 assignment, Financial Analysis and Future Planning, in order to make sure you address all the requirements for this final paper.

u08s3 - Learning Components

- Describe the application of an appropriate theory (social construction, ambiguity, or other theory) to financial analysis practice.
- Identify similarities and differences in budget planning cycles (preparation, adoption, implementation, and evaluation of results) for different types of human service organizations.
- Identify similarities and differences in social, political, and economic trends on the budget planning process for different types of human service organizations.

u08d1 - Balance Sheets – Evaluation and Reporting

Balance sheets are one of the tools used to record finances and events, conduct summaries, and develop annual reports. Many organizations conduct monthly or quarterly evaluations using balance sheets to help them take stock of where they are in their financial execution process, then they complete a final wrap-up summary at the end of the reporting year. Technical understanding of the process involves being able to define the categories that represent assets of the organization and the liabilities of the organization.

- Discuss how a review of assets and liabilities can be used to determine whether an organization can expand services or restrict services.
- Identify the members of the organization involved in deciding whether the balance of assets and liabilities are stable, are capable of supporting growth, or indicate a need to limit or restrict services.
- Discuss how the size, location, ownership, and networks of an organization impact these decisions.

Response Guidelines

Read the posts of the other learners, and respond to the initial post of at least one other learner. Discuss similarities or differences between your perspective and that of the other learner regarding the factors that shape decisions to expand or restrict services.

Course Resources
Graduate Discussion Participation Scoring Guide

u08d1 - Learning Components

- Define the use of balance sheets and assessments of assets and liabilities in year-end reporting.
- Analyze the role of balance sheets and reviews of assets and liabilities in assessing financial health.
- Apply master's-level skill in critical thinking, research, and writing.
- Cite reference resources using correct APA formatting standards.

u08d2 - Assessing Assets and Liabilities

Review the Riverbend City: Organization’s Budget Cycle – Part 2 multimedia presentation. Assume the role of the executive director (ED) for the Meals on Wheels program, who is finishing a first year in the role of executive director. Assess the primary content of the interaction with the CFO and board treasurer.

- Where were the areas of agreement or disagreement about budget execution and shortfalls?
- How do effective use of a balance sheet and implementation of generally accepted accounting principles (GAAP) shape the year-end discussion?
- Assuming the role of the executive director, how would you have guided the discussion to accurately reflect on the organization’s goals, mission, assets, and liabilities?

Response Guidelines

Read the posts of the other learners, and respond to the initial post of at least one learner. In your response, comment on your peer's thoughts about the effective use of a balance sheet and reflection on an organization’s goals, mission, assets, and liabilities.

Course Resources
Graduate Discussion Participation Scoring Guide

- Define the use of balance sheets and assessments of assets and liabilities in year-end reporting.
- Analyze the role of balance sheets and reviews of assets and liabilities in assessing financial health.
- Apply master's-level skill in critical thinking, research, and writing.
- Cite reference resources using correct APA formatting standards.

Unit 9 >> Budget Cycle: Reporting Results

Introduction

In the readings, discussion, and final assignment for this unit, you will be looking at integrating the concepts covered in previous weeks, including how issues of public trust, citizen engagement, and advocacy shape financial health of an organization. We have explored the budget cycle from the initial planning stages, through implementation, management control systems to measure performance and efficiency, and evaluation, including year-end reporting. We have seen how theories about social construction and ambiguity shape the implementation of public and human service programs. We have also explored how social, political, and economic trends impact nonprofit, for-profit, government, and health care delivery systems and practices.

As you work on integrating the general learning concepts from the course and applying them to a specific organization, consider the role of personal and professional attitudes about financial reporting. Think about how the perspectives and attitudes of the management team can shape internal and external relationships with funding sources. Palmer (2013) examines the views of stakeholders about consistency, efficiency, and transparency in financial reporting in not-for-profit organizations. This review provides some interesting insights about community perspectives related to service organization and financial accountability.

References

- Finkler, S. A., Smith, D. L., & Calabrese, T. D. (2020). *Financial management for public, health, and not-for-profit organizations* (6th ed.). Thousand Oaks, CA: CQ Press.
- Palmer, P. D. (2013). Exploring attitudes to financial reporting in the Australian not-for-profit sector. *Accounting and Finance*, 53(1), 217–241.

Learning Activities

u09s1 - Studies

Readings

Use your *Financial Management for Public, Health, and Not-for-Profit Organizations* textbook to read the following:

- Chapter 13, “Unique Aspects of Accounting for State and Local Governments – Part II: Reporting Financial Results,” pages 460–500.

Use the Capella University Library to read the following:

- Blodgett, M. S., & Melconian, L. (2012). [Health-care nonprofits: Enhancing governance and public trust](#). *Business and Society Review*, 117(2), 197–219.
- Palmer, P. D. (2013). [Exploring attitudes to financial reporting in the Australian not-for-profit sector](#). *Accounting and Finance*, 53(1), 217–241.

u09s1 - Learning Components

- Analyze how social, political, and economic trends impact future budget planning processes for a specifically identified human service organization.
- Identify similarities and differences in budget planning cycles (preparation, adoption, implementation, and evaluation of results) for different types of human service organizations.

u09s2 - Unit 9 Assignment Template

Use the template in the Resources as a guide for covering the key points required in the Unit 9 assignment, Financial Analysis and Future Planning. The template aligns with APA formatting standards for headings and provides recommendations for supporting references.

Name your assignment using the course number, the assignment number, and your name, as follows:

- HMSV5410_u09a1_Susan Smith.

Course Resources

u09a1 Template – Financial Analysis and Future Planning [DOCX]

u09s2 - Learning Components

- Analyze how social, political, and economic trends impact future budget planning processes for a specifically identified human service organization.
- Apply master's-level skill in critical thinking, research, and writing.
- Cite reference resources using correct APA formatting standards.

Introduction

This assignment will integrate elements addressed in the assignments from Units 2, 4, and 7 into an analysis of financial health and future planning for your identified organization, and for nonprofit, for-profit (such as health care), and government-based human service organizations in general. There are two aspects to this assignment:

1. General concepts.
2. Specific applications to your identified organization.

To successfully complete this assignment, you will demonstrate your academic writing and literature review skills to address the following competencies:

- Explain the trends in revenues and expenditures in for-profit, nonprofit, and government organizations.
- Analyze issues associated with funding human service organizations.
- Communicate in a manner that is scholarly, professional, and respectful of the diversity, dignity, and integrity of others, consistent with expectations for members of the human services profession.

Instructions

To complete this assignment, use the u09a1 Template – Financial Analysis and Future Planning, linked in the Resources. This template will provide guidance for covering the key points required in this assignment. The template also provides headings that align with APA formatting standards and includes recommendations for supporting references.

Complete the following elements for this assignment:

- Apply an appropriate theory to financial analysis practice. Integrate ambiguity theory, social construction theory, or another theory about financial planning and analysis in nonprofit, (health care) for-profit, or government-based human service organizations. Include how theory is applied in the practice of financial planning for your chosen organization.
- Analyze similarities and differences in a budget planning cycle for nonprofit, for-profit (health care), and government organizations.
 - Discuss unique aspects of accounting for nonprofit, for-profit (health care), and government organizations.
 - Identify similarities or differences that exist between the types of agencies.
 - Describe examples of budget sources and how relationships with funding sources are affected due to the type of budget calendar (fiscal versus calendar year).
- Analyze similarities and differences of social, political, and economic trends on future budget planning for nonprofit, for-profit (health care), and government human service organizations.
- Analyze the financial health of your chosen organization.
 - Analyze both the strengths and challenges of financial practices for your chosen organization.

- Determine whether the organization is able to meet the obligations of the mission, staffing, et cetera.
- Analyze the impact of social, political, and economic trends on future planning for your chosen organization.
 - Discuss all three elements (social, political, and economic trends) for your identified organization.

Submission Requirements

- **Written communication:** Written communication should be free of errors that detract from the overall message.
- **Writing style:** Present the content of this assignment in a paragraph format and include transitional phrases, headings to define document sections, appropriate subheadings, and references.
- **APA formatting:** Use proper APA format for headings. In-text citations and references at the end of the paper must be in proper APA (current edition) style and formatting.
- **Resources:** Include a minimum of 6 scholarly, peer-reviewed resources (such as textbooks or academic journal articles).
- **Length of paper:** 8–10 typed, double-spaced pages.
- **Font and font size:** Times New Roman, 12 point.

View the Financial Analysis and Future Planning Scoring Guide in order to verify you are meeting the requirements of this assignment.

Submit your paper in the assignment area as a Word attachment.

Note: Your instructor may also use the Writing Feedback Tool to provide feedback on your writing. In the tool, click the linked resources for helpful writing information.

Course Resources

[APA Module](#)

[Writing Feedback Tool](#)

[APA Style and Format](#)

u09a1 Template – Financial Analysis and Future Planning [DOCX]

[Human Services Masters Research Guide](#)

[Smarthinking Tutoring](#)

u09d1 - Year-End Accountability

Year-end reports are an element of accountability to funding sources and stakeholders. Depending on the type of organization, the contents of a year-end report generally include a ledger sheet that reflects a statement of activities and a summary of revenue inputs and outputs. Another element of the annual report is a manager’s discussion and analysis of the financial health of the organization and the results of the year’s activities.

Consider the elements of public trust and attitudes about financial reporting reflected in your reading for this unit.

- Why are year-end reports important to maintaining public trust and establishing commitment to reliable and responsible year-end reporting?
- What are some potential challenges that occur when public trust is violated?
- What are some potential positive results that occur when public trust is established and consistently practiced?

Use supporting literature from your course texts and other readings to support your discussion.

Response Guidelines

Read the posts of the other learners, and respond to the initial post of at least one other learner. Ask a clarifying question or provide another perspective about the positive results that occur when public trust is maintained. Cite an example from the literature or a real-world situation in your community.

Course Resources
Graduate Discussion Participation Scoring Guide

u09d1 - Learning Components

- Analyze how social, political, and economic trends impact future budget planning processes for a specifically identified human service organization.
- Identify similarities and differences in budget planning cycles (preparation, adoption, implementation, and evaluation of results) for different types of human service organizations.
- Apply master's-level skill in critical thinking, research, and writing.
- Cite reference resources using correct APA formatting standards.

Unit 10 >> Integration of Funding Sources and Agencies

Introduction

Miller (2012) provides some interesting perspectives about city and state government economic incentive practices. When city and state governments attempt to model business organizational practices of offering incentives to attract businesses that might help the overall economy of the community, including an economy that might potentially bring funding to support social programs, these business principles generally fail. Communities overextend and overbid with poor results.

It is a similar principle to using money from gambling establishments to fund treatment for gambling addictions or money from the alcohol or tobacco industry to fund treatments for substance addictions, or counternarcotic funds to support drug treatment programs. We are seeing more of this in the pharmaceutical industry as well—pharmaceutical companies funding research that is really designed to justify their latest medication development. There is very little money or incentive to exploring non-medication alternatives to many health-related concerns or issues. The questions are always, "do the ends justify the means," and "is there a true cost-benefit balance in these plans"?

If we look at the integration of funding sources and agencies between business (for-profit), nonprofit, government, and health care, it is critical to think about the trade-offs and *payoffs* of building some partnerships. The dynamics of these partnerships, including positive and negative elements of the integration, are discussed by Eschenfelder (2011) in an exploration of nonprofits partnering with government funding agencies. The reflections about how the nonprofit organization might shift service delivery, advocacy efforts, or staffing in order to obtain funding provide some insights into the same principles discussed in Miller (2012) about “auctioning off the farm.”

Consider the relationships between nonprofit, for-profit, and government agencies, and how these relationships can potentially help or hinder the mission for specific target populations (Faulk, 2014). Collaborations can certainly be effective when there are businesses or philanthropic organizations willing to invest in positive outcomes for special populations. However, as seen in the reading for this final week of the course, research indicates a need for caution in the way partnerships and bids are managed.

References

Eschenfelder, B. (2011). Funder-initiated integration: Partnership challenges and strategies. *Nonprofit Management and Leadership*, 21(3), 273–288.

Faulk, L. (2014). Overcoming the cause of failure and the role of issue salience: Toward a comprehensive theory for nonprofit activity and competition in a three-sector economy. *Nonprofit Policy Forum*, 5(2), 335–365.

Miller, G. J. (2012). *Government budgeting and financial management in practice: Logics to make sense of ambiguity*. Boca Raton, FL: CRC Press.

Learning Activities

u10s1 - Studies

Readings

Use the Capella University Library to read the following:

- In your course text, [*Government Budgeting and Financial Management in Practice*](#):
 - Chapter 10, “Auctioning Off the Farm With Tax Incentives for Economic Development,” pages 275–308.
 - Chapter 11, “Summary,” pages 309–320.
- Eschenfelder, B. (2011). [*Funder-initiated integration: Partnership challenges and strategies*](#). *Nonprofit Management and Leadership*, 21(3), 273–288.
- Faulk, L. (2014). [*Overcoming the cause of failure and the role of issue salience: Toward a comprehensive theory for nonprofit activity and competition in a three-sector economy*](#). *Nonprofit Policy Forum*, 5(2), 335–365.

u10s1 - Learning Components

- Discuss the integration of funding sources and agencies.

u10d1 - Assessing Integrated Funding Relationships

As you consider the overarching concepts from this course, you may recognize that issues of loyalty to governing boards, the role of elected officials, and the importance of democracy and participation are among the factors that shape funding practices for human service agencies.

The course readings for this week offer perspectives on partnership challenges and strategies for working on integrated human service projects.

- Discuss the advantages and disadvantages of government, nonprofit, and business partnerships.
- Provide an example of how an integrated strategy might become a powerful tool for providing more effective human service interventions for programs like Meals on Wheels or a local township initiative for disadvantaged populations.
- Discuss whether different funding and reporting calendars might have an impact on integrated efforts.

Response Guidelines

Read the posts of the other learners, and respond to the initial post of at least one other learner. Reflect on similarities and differences between your own perspectives and that of the other learner regarding partnerships or funding integration strategies for public service programs.

u10d1 - Learning Components

- Discuss the advantages and disadvantages of financial aid for government, nonprofit, and business partnerships.
- Apply master's-level skill in critical thinking, research, and writing.
- Cite reference resources using correct APA formatting standards.

u10d2 - Evaluation of Learning

- Identify two primary areas of learning from the material in this course for this discussion.
- What reflections do you have about the importance of appropriately understanding business and accounting practices for nonprofit, for-profit, or government human service programs?
- How does the interface of government, nonprofit, and for-profit human service organizations impact service delivery for target populations?

Response Guidelines

Read the posts of the other learners, and respond to the initial post of at least one other learner. Comment on similarities or differences between your learning in the course compared to that of the other learner.

Course Resources

Graduate Discussion Participation Scoring Guide

u10d2 - Learning Components

- Describe the interface of government, nonprofit, and for-profit human service organizations' financial practices and how they impact service delivery for target populations.
- Apply master's-level skill in critical thinking, research, and writing.
- Cite reference resources using correct APA formatting standards.